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**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

**In re** **Chapter 11**  
**LEHMAN BROTHERS HOLDINGS, INC., et al.,** **Case No.: 08-13555 (JMP)**  
**Debtors.** **(Jointly Administered)**

**CERTIFICATE OF SERVICE**

Donald E. Watnick, an attorney duly admitted to practice law in the State of New York, declares under the penalty of perjury, that on March 6, 2012, the following documents were served upon all counsel of record, including attorneys' for the Debtors, the U.S. Trustee, and the Official Committee of Unsecured Creditors:

- Memorandum of Law by Claimants Heidi L. Steiger and Steiger Associate L.P. in Opposition to Debtors' 254<sup>th</sup> Omnibus Objection to Their Claims;
- Declaration of Donald E. Watnick, Esq., with annexed exhibits; and
- Declaration of Heidi L. Steiger with annexed exhibit.

Executed on March 6, 2012

/s/ Donald E. Watnick  
Donald E. Watnick